



DEPARTMENT OF THE ARMY
UNITED STATES ARMY
NORTH ATLANTIC TREATY ORGANIZATION
APO AE 09705

REPLY TO
ATTENTION OF

ACRM-MG


26 February 2003

MEMORANDUM FOR USANATO COMMANDERS AND MANAGERS

SUBJECT: Stewardship and the Management Control Process (MCP)

1. The Army's Management Control Plan (MCP) continues to receive increasingly high-level attention within the Army and Congress. The MCP is required by Public Law, otherwise known as the Federal Managers' Financial Integrity Act of 1982 (FMFIA). As we downsize and restructure the Army to meet new and increasing demands on a smaller force and smaller budget, management controls can and must be used as a means to more effective stewardship of the limited resources available to us.
2. Management controls are the procedures and practices implemented to ensure that mission objectives are achieved effectively and efficiently. They are the means to two fundamental ends: mission accomplishment and stewardship of resources entrusted to us by Congress. Improved financial management, accountability, and how we safeguard our physical assets, how we control sensitive items, how we account for and report our financial assets are everyone's responsibility. You, as the USANATO leaders and stewards of taxpayer finance resources, must take proactive measures to ensure that all USANATO activities and personnel establish, maintain, and practice cost-effective management controls to accomplish the intended command's mission.
3. Your leadership is crucial in this regard. I ask each of you to provide the necessary support and ensure that we educate managers and your personnel at every level so they understand their management control responsibilities of effective resource utilization and accountability for scarce resources.
4. The Army's MCP requires that we evaluate selected key essential controls and report annually on the overall effectiveness of our control systems. You can—and you should—explore every opportunity to accomplish these evaluations through the various management review processes that you use every day.
5. As the head of the USANATO reporting organization, I fully support the Management Control Process. I am committed to my responsibilities as the steward of USANATO's resources and charge each of you to ensure that this continues to be an active and effective process within our organization.

FOR THE COMMANDER:



STEVE M. POET
Colonel, GS
Chief of Staff